

Independent Auditors' Report

To
The Chief Municipal Officer
Nagar Parishad Bhedaghat, Jabalpur, M.P

Report on the Financial Statements

We have audited the accompanying Receipt & Payment Account of **NAGAR PARISHAD BHEDAGHAT, JABALPUR ("the ULB")**, which comprise the Statement of Income & Expenditure Account and the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the ULB in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the ULB and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatement. whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether



due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by ULB's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report (as per annexure A)

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on **31 March 2023**; and
- b) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Basis For Qualified Opinion

The detail which forms the basis of qualified opinion are reported in annexed with this report as Annexure A & Annexure B

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 10022 dated 23/06/2021, and the records/documents produced before us, our opinion are as under:

1. Audit of Revenue

- i. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A
- ii. We found that daily collections are deposited on the same day except in the cases of where banks are closed and some collection online by E- Nagar Palika software. Delay beyond two working days should be come into the notice of CMO.
- iii. We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt macenizum for correction in it
- iv. We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.



- v. We have not been provided with monthly/quarterly targets of revenues receipts; however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in Annexure A
- vi. We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found Opening carry forward balance, All Grant Receipts (PMAY,SWM etc) and Interest Receipts entries.
- vii. The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.
- viii. Balance as per Cash Books on 31.03.2023 not matched with Books of Accounts Maintained in Tally. The Difference of Rs 4091487.59/- will be rectified through JV.

Details with respect to quarterly and monthly target set for the FY 2022-23 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery quarterly and monthly target and any lapses there to.

In case of Shop Rent

No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

2. Audit of Expenditure

- i. We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.
- ULB are in practice of deducting TDS on every Payment of Rs. 5000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.
- ULB deducted TDS on Purchase they were made, However this is not a correct Practice:
- ii. We checked the Vouchers and duly verified from the Entries in Cash Books and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance data then we didn't found sanchit nidhi Transfer, taxes payment entry & Bank Charges entries and All Grant Expenditure proper Accounting entries.
- iii. We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India/State Government.
- iv. We could not verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.
- v. We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances.



3. Audit of Book Keeping

- i. We checked the Books of Accounts and Stores Register and found it in accordance with Annual Financial Statements.
- ii. We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.
- iii. We could not check the Fixed Assets Register because fixed asset register were not prepared by the ULB.
- iv. We have also observed that the many bank accounts were closed as per the instruction received from the UADD, Bhopal but the accounting entries for bank interest and bank charges were not made in cash book at the time of closing the bank account.

4. Audit of Fixed Deposit Receipts

We found that ULB did not have any Fixed deposits register.

5. Audit of Tenders/ Bids

- i. We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.
- ii. We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.
- iii. We have test checked the Contractor's Files and found that the Bank Guarantee received from the Contractors are not duly verified with the issuing Banker, moreover in the cases where contract period is extended no steps is taken towards extension of Bank Guarantee from the contractors and Issuing Banker.
- iv. We found that ULB is not taking strict action against delay in completion of work or slow process in work.

6. Audit of Grants and Loans

- i. We have Test checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB.
- ii. We have Test checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB.
- iii. We have checked and verified that no loans/capital receipts/grants etc. are diverted to any revenue expenditure.

Date: 15.09.2023

Place: Jabalpur

For Jyoti Asrani & Associates
Chartered Accountants

Shruti Jain

CA Shruti Jain

Partner

M No 424356



Part of Annexed Audit Report)
Emphasis of Matters

1. We have observed that bank reconciliation was not prepared by the Nagar Parishad.
2. We have also observed that the many bank accounts were closed as per the instruction received from the UADD, Bhopal but the accounting entries for bank interest and bank charges were not made in cash book at the time of closing the bank account.
3. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences
4.
 - i. Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.
 - ii. ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.
 - iii. Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.
 - iv. ULB is not collecting GST on Rent Income but deducting GST TDS 2% on any transaction more Two lakh fifty thousand GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.
5. On checking we found that TDS has not been deducted on payment of hiring of vehicles.
6. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.
7. We found that ULB has not any FDR's during the year 2022-23 and we observed that ULB had huge Balances in saving accounts.
8. We have gone through Contractor's file on random basis and observed the followings
 - i. That majority of works contract are not completed within stipulated time. .
 - ii. No approval for extension of time period is obtained from the authority
 - iii. No penalty or Compensation is charged from contractors for delay in the work.
 - iv. No completion certificates are issued by the Engineers to any contractor.
 - v. Final bill payments are still due in every file which we checked.
 - vi. Documents regarding Provident Fund Registration are not available on records.



- vii. Documents regarding Labour Act Registration are not available on records.
- viii. Labour Report is not available.
- ix. Royalty Certificate is also not available.
- x. Photographs of Work Completed are also not available in Contractor's File for specific
- xi. No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.
- xii. Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.

- 9. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific grants by paying from the Municipal Funds and As per utilization certificate not matched.
- 10. We have observed that in many cases grant received directly in the bank account and ULB was not aware of the grant head hence not posted in proper head of grant.
- 11. We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances.
- 12. We have also observed that vouchers keeping system of ULB was very poor, ULB has to be kept the voucher properly.



Nagar Parishad Bhedaghat

Balance sheet

As on 31st March 2023

	Particulars	Schedule No.	Current Year (Rs.)
A	SOURCES OF FUNDS		
A1	Reserves and Surplus		
	Municipal (General) Fund	B-1	0.00
	Earmarked Funds	B-2	0.00
	Reserves	B-3	47813799.53
	Total Reserve & Surplus		47813799.53
A2	Grants, Contributions for specific purposes	B-4	3870000.00
A3	Loans		
	Secured loans	B-5	0.00
	Unsecured loans	B-6	0.00
	Total Loans		0.00
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		51683799.53
B	APPLICATION OF FUNDS		
B1	Fixed Assets	B-11	
	Gross Block		17336175.68
	Less: Accumulated Depreciation		0.00
	Net Block		17336175.68
	Capital work-in-progress		0.00
	Total Fixed Assets		17336175.68
B2	Investments		
	Investment - General Fund	B-12	0.00
	Investment - Other Funds	B-13	0.00
	Total Investments		0.00
B3	Current assets, loans & advances		
	Stock in hand (Inventories)	B-14	0.00
	Sundry Debtors (Receivables)	B-15	0.00
	Gross amount outstanding		
	Less: Accumulated provision against bad and doubtful Receivables		
	Prepaid expenses	B-16	0.00
	Cash and Bank Balances	B-17	34230350.86
	Loans, advances and deposits	B-18	0.00
	Total Of Current Assets		34230350.86



	Current Liabilities and Provisions			
	Deposits received	B-7		0.00
	Deposit works	B-8		0.00
	Other liabilities (Sundry Creditors)	B-9		0.00
	Provisions	B-10		0.00
	Total Current Liabilities			0.00
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			34230350.86
C	Other Assets	B-19		117272.99
D	Miscellaneous Expenditure (to the extent not written off)	B-20		0.00
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			51683799.53

[Signature]
 लेखापाल
 नगर परिषद मेडाघाट
 जबलपुर

[Signature]
 मुख्य नगर पालिका अधिकारी
 नगर परिषद मेडाघाट जबलपुर

For JYOTI ASRANI AND SSOCIATES
 Chartered Accountant

[Signature]
 CA Shruti Jain

CA Shruti Jain
 Partner

Palce : Jabalpur; Date 15.09.2023



Schedule of Balance Sheet

Schedule B-1: Municipal Fund

Account Code	Particulars	13 TH Finance Commission	Jila Panchayat Yojna	Road Maintenance Grant	State Finance Commission	total
310000	Balance as per last account	0.00	0.00	0.00	0.00	0.00
	Additions during the year	0.00	0.00	0.00	0.00	0.00
	Surplus for the year	0.00	0.00	0.00	0.00	0.00
	Total Mistake	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
	Deductions during the year	0.00	0.00	0.00	0.00	0.00
	Deficit for the year	0.00	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00	0.00
	Balance at the end of the current year	0.00	0.00	0.00	0.00	0.00



Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Total
3125000	(a) Opening Balance	0.00	0.00	0.00	0.00
	(b) Additions to the Special				
	• Transfer from Municipal Fund	0.00	0.00	0.00	0.00
	• Interest/Dividend earned on	0.00	0.00	0.00	0.00
	• Profit on disposal of Special	0.00	0.00	0.00	0.00
	• Appreciation in Value of	0.00	0.00	0.00	0.00
	• Other addition (Specify nature)	0.00	0.00	0.00	0.00
	Total (b)	0.00	0.00	0.00	0.00
	(c) Payments out of funds				
	[I] Capital expenditure on				
	• Fixed Asset	0.00	0.00	0.00	0.00
	• Others	0.00	0.00	0.00	0.00
	[II] Revenue Expenditure on				
	• Salary, Wages and allowances	0.00	0.00	0.00	0.00
	• Rent Other administrative	0.00	0.00	0.00	0.00
	[III] Other:				
	• Loss on disposal of Special	0.00	0.00	0.00	0.00
	• Diminution in Value of	0.00	0.00	0.00	0.00
	• Transferred to Municipal Fund	0.00	0.00	0.00	0.00
	Total ©	0.00	0.00	0.00	0.00
	Net Balance of Special Funds	0.00	0.00	0.00	0.00

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
3120000	Capital Contribution	0	0	0	0	0
	Capital Reserve	46222924	1590875.53	47813799.53	0	47813799.53
	Borrowing Redemption	0	0	0	0	0
	Special Funds (Utilized)	0	0	0	0	0
	Statutory Reserve	0	0	0	0	0
	General Reserve	0	0	0	0	0
	Revaluation Reserve	0	0	0	0	0
	Total Reserve funds	46222924	1590876	47813799.53	0	47813799.53



Schedule B-4: Grants & Contribution for Specific Purposes

Account Code	Particulars	15th Financial Commission	14th Basic Grant	State Financial Commission	Road Maintenance Grant	Beneficiary Contribution-Toilet	Sambal Yozna	C M Adhosarnach an Grant	Grant Account	Mulbho ot Grant	Swac h Bhar at	UIDSSM T Yojana	Total
3200000	(a) Opening Balance	0	0	0	0	0	0	0	0	0	0	0	0
	(b) Additions to the Grants *												
	• Grant received during the year	3296000	0	574000	0	0	0	0	0	0	0	0	3870000
	• Interest/Dividend earned on	0	0	0	0	0	0	0	0	0	0	0	0
	• Profit on disposal of Grant	0	0	0	0	0	0	0	0	0	0	0	0
	• Appreciation in Value of Grant	0	0	0	0	0	0	0	0	0	0	0	0
	• Other addition (Specify nature)	0	0	0	0	0	0	0	0	0	0	0	0
	Total (b)	3296000	0	574000	0	0	0	0	0	0	0	0	3870000
	Total (a + b)	3296000	0	574000	0	0	0	0	0	0	0	0	3870000
	(c) Payments out of funds												
	• Capital expenditure on Fixed	0	0	0	0	0	0	0	0	0	0	0	0
	• Capital Expenditure on Other	0	0	0	0	0	0	0	0	0	0	0	0
	• Revenue Expenditure on	0	0	0	0	0	0	0	0	0	0	0	0
	o Salary, Wages, allowances etc.	0	0	0	0	0	0	0	0	0	0	0	0
	o Rent	0	0	0	0	0	0	0	0	0	0	0	0
	• Other:	0	0	0	0	0	0	0	0	0	0	0	0
	Transfer to Revenue Grant	0	0	0	0	0	0	0	0	0	0	0	0
	Diminution in value of Grant Investment	0	0	0	0	0	0	0	0	0	0	0	0
	o Grants Refunded	0	0	0	0	0	0	0	0	0	0	0	0
	• Other administrative charges	0	0	0	0	0	0	0	0	0	0	0	0
	Total (c)	0	0	0	0	0	0	0	0	0	0	0	0
	Net balance at the year end (a+b)-(c)	3296000	0	574000	0	0	0	0	0	0	0	0	3870000



Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)
3300000	Loans from Central government	0
	Loans from State government	0
	Loans from Gov. bodies	0
	Associations agency	
	Loans from international agency	0
	Loans from Bank & other financial intuitions	0
	Other Term Loans	0
	Bonds & debentures	0
	Other Loans	0
	Total Secured Loans	0

Schedule B-6: Un-Secured Loans

Account Code	Particulars	Current Year (Rs.)
3300000	Loans from Central government	0
	Loans from State government	0
	Loans from Gov. bodies	0
	Associations agency	
	Loans from international agency	0
	Loans from Bank & other financial intuitions	0
	Other Term Loans	0
	Bonds & debentures	0
	Other Loans	0
	Total Un-Secured Loans	0

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)
3400000	Earnest Maoney Deposit	0
	Darohar Rashi & Security Deposit	0
	Security Deposit	0
	Total Deposit Received	0



Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
3410000	Civil Works	0	0	0	0
	Electrical works	0	0	0	0
	Others	0	0	0	0
	Total of deposit works	0	0	0	0

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)
3500000	Creditors	0
		0
	Employee Liabilities	0
		0
	Duties & Taxes	0
	Total Other liabilities	0

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)
36010	Provision for Expenses (Electricity)	0
		0
	Provision for Other Assets	0
		0
	Total Provisions	0



Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block At the end of current year
		Opening Balance	Additions during the period	Deduction s during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deduction ns during the period	Total at the end of the year	
1	2	3	4	5	6	7	8	9	10	11
41010	Land	0	150000	0	150000	0	0	0	0	150000
41020	Buildings	3488727	2035846	0	5524573	0	0	0	0	5524573
					0				0	0
	Statues and Heritage Assets	0	0	0	0	0	0	0	0	0
	Statues and valuable works of art and Antiquates	0	0	0	0	0	0	0	0	0
	Infrastructure Assets									
41030	Roads and Bridges	743493	1829165	0	2572658	0	0	0	0	2572658
41031	Sewerage and drainage	0	2092352	0	2092352	0	0	0	0	2092352
41032	Drains and culverts	1570598	748388.41	0	2318986.41	0	0	0	0	2318986.41
41033	Public Lighting	0	1079762	0	1079762	0	0	0	0	1079762
	Other assets						0			
41040	• Plants & Machinery	63346	530195	0	593541	0	0	0	0	593541
41050	• Vehicles	0	2311834	0	2311834	0	0	0	0	2311834
	Motor Boat	0	0	0	0	0	0	0	0	0
41060	• Office & other equipment	0	0	0	0	0	0	0	0	0
41070	• Furniture, fixtures, fittings and electrical	164308	495064.27	0	659372.27	0	0	0	0	659372.27
4180	Other Fixed Assets (Computer Hardware and software)	0	33097	0	33097	0	0	0	0	33097
	Total Fixed Assets	6030472	11305703.68	0	17336175.68	0	0	0	0	17336175.68
41210	Capital WIP	0	0	0	0	0	0	0	0	0



Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost	Previous year Carrying Cost
4200000	• Central Government Securities	-	-	0.00	0.00
	• State Government Securities	-	-	0.00	0.00
	• Debentures and Bonds	-	-	0.00	0.00
	• Preference Shares	-	-	0.00	0.00
	• Units of Mutual Funds	-	-	0.00	0.00
	• Other Investments	-	-	0.00	0.00
	Total of Investments General Fund	-	-	0.00	0.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42100000	• Central Government Securities			0.00	0.00
	• State Government Securities			0.00	0.00
	• Debentures and Bonds			0.00	0.00
	• Preference Shares Equity Shares			0.00	0.00
	• Units of Mutual Funds			0.00	0.00
	• Other Investments			0.00	0.00
	Total of Investments Other Fund			0.00	0.00

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4300000	Stores - Loose	0.00	0.00
	Tools Others	0.00	0.00
		0.00	0.00
	Total Stock in hand	0.00	0.00



Module B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	1. Receivables for Property Taxes				
	Less than 3 years	0.00	0.00	0.00	0.00
	3 years to 5 years	0.00	0.00	0.00	0.00
	5 years to 10 years	0.00	0.00	0.00	0.00
	0 years to 15 years	0.00	0.00	0.00	0.00
	More than 15 years*	0.00	0.00	0.00	0.00
	Sub - total	0.00	0.00	0.00	0.00
	Receivables for Property Taxes				
	2. Receivable of Other Then Property Taxes				
	a. Composite Tax				
	Less than 3 years	0.00	0.00	0.00	0.00
	3 years to 5 years	0.00	0.00	0.00	0.00
	5 years to 10 years	0.00	0.00	0.00	0.00
	10 years to 15 years	0.00	0.00	0.00	0.00
	More than 15 years*	0.00	0.00	0.00	0.00
	Sub - total	0.00	0.00	0.00	0.00
	b. Swachhata kar				
	Less than 3 years	0.00	0.00	0.00	0.00
	3 years to 5 years	0.00	0.00	0.00	0.00
	5 years to 10 years	0.00	0.00	0.00	0.00
	10 years to 15 years	0.00	0.00	0.00	0.00
	More than 15 years*	0.00	0.00	0.00	0.00
	Sub - total	0.00	0.00	0.00	0.00
	Receivables of Other Taxes (a+b)	0.00	0.00	0.00	0.00
	3. Receivables for Fees and User Charges				
	a. Development Charges				
	Less than 3 years	0.00	0.00	0.00	0.00
	3 years to 5 years	0.00	0.00	0.00	0.00
	5 years to 10 years	0.00	0.00	0.00	0.00
	10 years to 15 years	0.00	0.00	0.00	0.00
	More than 15 years*	0.00	0.00	0.00	0.00
	Sub - total	0.00	0.00	0.00	0.00
	b. Other Taxes				
	Less than 3 years	0.00	0.00	0.00	0.00
	3 years to 5 years	0.00	0.00	0.00	0.00
	5 years to 10 years	0.00	0.00	0.00	0.00
	10 years to 15 years	0.00	0.00	0.00	0.00
	More than 15 years*	0.00	0.00	0.00	0.00
	Sub - total	0.00	0.00	0.00	0.00



c. Water Charges - residential & commercial				
Less than 3 years	0.00	0.00	0.00	0.00
3 years to 5 years	0.00	0.00	0.00	0.00
5 years to 10 years	0.00	0.00	0.00	0.00
10 years to 15 years	0.00	0.00	0.00	0.00
More than 15 years*	0.00	0.00	0.00	0.00
Sub - total	0.00	0.00	0.00	0.00
d. Water Charges - residential				
Less than 3 years	0.00	0.00	0.00	0.00
3 years to 5 years	0.00	0.00	0.00	0.00
5 years to 10 years	0.00	0.00	0.00	0.00
10 years to 15 years	0.00	0.00	0.00	0.00
More than 15 years*	0.00	0.00	0.00	0.00
Sub - total	0.00	0.00	0.00	0.00
e. Market Rent			0.00	
Less than 3 years	0.00	0.00	0.00	0.00
3 years to 5 years	0.00	0.00	0.00	0.00
5 years to 10 years	0.00	0.00	0.00	0.00
10 years to 15 years	0.00	0.00	0.00	0.00
More than 15 years*	0.00	0.00	0.00	0.00
Sub - total	0.00	0.00	0.00	0.00
4. Receivables from other Sources				
Development Charges (Education Cess)				
Less than 3 years	0.00	0.00	0.00	0.00
3 years to 5 years	0.00	0.00	0.00	0.00
5 years to 10 years	0.00	0.00	0.00	0.00
10 years to 15 years	0.00	0.00	0.00	0.00
More than 15 years*	0.00	0.00	0.00	0.00
Sub - total	0.00	0.00	0.00	0.00
5. Passenger Tax Recoverable From Govt.	0.00	0.00	0.00	0.00
Total of sundry Debtors (receivable)	0.00	0.00	0.00	0.00



Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)
4400000	Establishment	0.00
	Administrative	0.00
	Operations & Maintenance	0.00
	Total Prepaid expenses	0.00

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)
4500000	Cash Balances	
	Balance with Bank	
	Nationalized Banks(Canara Bank 2752)	6794738.00
	Nationalized Banks(SBI 8610)	6359096.19
	Nationalized Banks(SBI 0348)	21076516.67
	Sub-total	34230350.86
	Balance with Bank - Special Funds	
	Nationalized Banks	0.00
	Other Scheduled Banks	0.00
	Post Office	0.00
	Sub-total	0.00
	Balance with Bank - Grant Funds	
	Nationalized Banks	0.00
	Other Scheduled Banks	0.00
	Scheduled Co-operative Banks	0.00
	Post Office	0.00
	Sub-total	0.00
	Total Cash and Bank balances	34230350.86



Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4600000	Loans and advances (Asset)	0.00	0.00	0.00	0.00
	Advance to Others	0.00	0.00	0.00	0.00
	Employee Advance	0.00	0.00	0.00	0.00
	VAT	0.00	0.00	0.00	0.00
	SD with other	0.00	0.00	0.00	0.00
	Sub -Total	0.00	0.00	0.00	0.00
	Less: Accumulated Provisions against Loans, Advances and Deposit	0.00	0.00	0.00	0.00
46050	Total Loans, advances deposits	0.00	0.00	0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
4700000	Deposit Works	117272.99	0.00
	Other asset control accounts	0.00	0.00
	Total Other Assets	117272.99	0.00

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
	Loan Issue Expenses	0.00	0.00
	Discount on Issue of Loans	0.00	0.00
	Others	0.00	0.00
	Total Miscellaneous expenditure	0.00	0.00



NAGAR PARISHAD BHEDAGHAT
For the Period From 1 April 2022 to 31 March 2023

Receipt & Payment Account

Account Code	Head of Account	Current Period Amount (Rs.) 2021-22	Account Code	Head of Account	Current Period Amount (Rs.) 2021-22
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	4,00,81,485.01		Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	0.00
	Operating Receipts			Operating Payments	
110	Rates & Tax Revenues	4,41,919.00	210	Establishment Expenses	30917331.16
120	Assigned Revenues & Compensations	2,13,99,295.00	220	Administrative Expenses	3119571.00
130	Rental income from Municipal	2,44,560.00	230	Operations and Maintenance	13953848.45
140	Fees & User Charges	97,23,810.00	250	Programme Expenses	2217925.00
160	Revenue Grants,	2,15,96,799.00	260	Revenue Grants,	4359518.51
171	Interest Earned	5,04,998.40		Non-Operating Payments	
180	Other Income	23,19,821.00	340	Deposits Received	680481.00
320	Grants and contribution for	38,70,000.00		35080-Others,	72132.75
340	Deposits Received	6,74,175.00	410	Acquisition / Purchase of	11305703.68
				Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	34230350.86
	TOTAL	10,08,56,862.41		TOTAL	100856862.41

For JYOTI ASRANI AND SSOCIATES
Chartered Accountant

Shruti Jain

CA Shruti Jain
Partner

Palce : Jabalpur; Date 15.09.2023



[Signature]
लेखापाल
नगर परिषद भेडाघाट
जबलपुर

[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद भेडाघाट जबलपुर

MUNICIPAL COUNCIL BHEDAGHAT INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2021 to 31 March 2023

Account Code	Particular	Schedule	Current Year (Rs)
A	INCOME		
110	Rates & Tax Revenues	IE-1	441919.00
120	Assigned Revenues & Compensation	IE-2	42996094.00
130	Rent from Municipal Properties	IE-3	2530795.00
140	Income From License & Charges	IE-4	9723810.00
150	Income From Sale & Hire Charges	IE-5	0.00
160	Grant Utilized From Revenue Expenses	IE-6	0.00
170	Income from Investments	IE-7	0.00
171	Income from Bank Interest	IE-8	504998.40
180	Other Income	IE-9	33586.00
	Total		56231202.40
B	EXPENDITURE		
210	Salary Expenses	IE-10	30917331.16
220	Administrative Expenses	IE-11	3119571.00
230	Operations & Maintenance	IE-12	13953848.45
240	Interest & Finance Expenses	IE-13	0.00
250	Programme Expenses	IE-14	2217925.00
260	Grants Expenses	IE-15	4359518.51
270	Provisions For Expenses	IE-16	0.00
271	Miscellaneous Expenses	IE-17	72132.75
272	Depreciation	IE-18	0.00
273	Activity Fund	IE-19	0.00
	Total		54640326.87
C	Surplus of income over expenditure		1590875.53
D	Add/Less: Prior period Items (Net)	IE-18	0.00
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		1590875.53
F	Less: Transfer to Reserve Funds		0.00
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		1590875.53

For JYOTI ASRANI AND SSOCIATES
Chartered Accountant

Shruti Jain

CA Shruti Jain
Partner

Palce : Jabalpur; Date 15.09.2023



[Signature]
मेधापाल
नगर परिषद भेडाघाट
जबलपुर

[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद भेडाघाट जबलपुर

Schedules of Income & Expenditure Account

Schedule IE - 1 : 110 (Rates & Tax Revenues)

Account Code	Particulars	Property tax Sanhal
11010	Education Cess Tax	
	Property Tax	25662.00
	Samekit Tax	81857.00
	Town Development Tax	114600.00
	Water TAX	25662.00
	Total	194138.00
		441919.00

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)
1210	Assigned Revenue & Compensation	0
	Compensation in lieu of Octroi	21399295.00
	15th Finance United	1118000.00
	beautification of tourist places	1600000.00
	Cyber Treasury Mp Govt.	132268.00
	GOMP Labour Co. (Sambal Yojana)	50000.00
	Grant GoMP -MULBHOOT	524000.00
	GRANT GoMP-ROAD Development	727000.00
	Jirnodwar	9400000.00
	M.P State Election	43000.00
	Other Grant Received	4887574.00
	Other Income	1.00
	Samekit Subscription	1289000.00
	Stamp Duty of Transfer of Properties	1825956.00
	Total	42996094.00



Schedule IE-3: 130 Rent from Municipal Properties

Acco unt Code.	Particulars	Current Year (Rs.)
13010	auditorium hall	
	BSNL RENT	125000.00
	Shop rent arrears	56000.00
	Shop Rent Current	32060.00
	Dhuaadhar Stand	31500.00
	Dindyal Park	206410.00
	Gopalpur Parking	7950.00
	Kaartik Mela Wasuli Parking	1070170.00
	Panchawati Park	5080.00
	Panchwati Parking	27635.00
		968990.00
	TOTAL	2530795.00

Schedule IE- 4: 140 (Income From License & Charges)

Acco unt Code.	Particulars	Current Year (Rs.)
14010	Nav Ghat Collection A/c	6379990.00
	additional shelter fee	615883.00
	Advertisment Shulk	16202.00
	Dainik Vashuli	4510.00
	development permit fee	345463.00
	Door to Door Arrears	51120.00
	Door To Door Current	29730.00
	Kaartik Purnima Mela Wasuli(Shop)	6220.00
	Maila Tenkar Shulk	2000.00
	Makar Shankranti Mela	9140.00
	Makar Shankranti Stand	6950.00
	Market Vashuli	7550.00
	Marriage Registration	180.00
	Namantran Shulk	7000.00
	Ropway Rent	61480.00
	Samudaeek Bhawan Rent	8800.00
	Shop Nilami Rashi	1131893.00
	Suchana Ka Adhikar	9910.00
	Sukhe Baas Sale	1050.00
	Tender Form	49250.00
	Tender Shulk	9750.00
	Tenkar Fees	3750.00
	Trade Liacence	1315.00
	Vedio Graphy	175000.00
	VIP Gate	788200.00
	Voter List	1474.00
	TOTAL	9723810.00



Schedule IE- 5 : 150 (Income From Sale & Hire Charges)

Acco unt Code.	Particulars	Current Year (Rs.)
15011	Income From Sale of From & Publication	
	Sale From Tender Form	0
	Bamboo Sale	0
	TOTAL	0
		0

Schedule IE- 6 : 160 (Grant Unitized From Revenue Expenses)

Acco unt Code.	Particulars	Current Year (Rs.)
16010	Revenue Grants	
	Revenue Grants	0
	Trans from Grant Fund	0
	Anudaan	0
	other grant	0
	Beneficiary Contribution-Toilet	0
	TOTAL	0

Schedule IE- 7 : 170 Income from Investment

Acco unt Code.	Particulars	Current Year (Rs.)
17010	Interest Income	
	Interest on FDR	0
	TOTAL	0

Schedule IE- 8 : 171 Income from bank interest

Acco unt Code.	Particulars	Current Year (Rs.)
17011	Interest from Bank Account	
	Interest Income	0
		504998.4
	TOTAL	504998.4



Schedule IE- 9 : 180 Other Income

Account Code.	Particulars	Current Year (Rs.)
18010	Audit Recovery	0
	Pension Return	24586
	Water Connection charges	9000
	TOTAL	33586

Schedule IE- 10 : 210 (Salary Expenses)

Account Code.	Particulars	Current Year (Rs.)
21010	Salary & Wages	
	Benefits and Allowances A/c	204653.00
	NPS Contribution Officer /Employees	2014912.12
	Other Terminal & Retirement Benefits	4399992.00
	Salary Wages & Bonus A/c	24297774.04
	TOTAL	30917331.16



Schedule IE- 11 : 220 (Administrative Expenses)

Acco unt Code.	Particulars	Current Year (Rs.)
22010	Rent Rate & Tax's	
	Advertisement and promotion	594929.00
	Books& Periodicals	17501.00
	Communication Expenses	140053.00
	Insurance A/c	31572.00
	Legal Expenses Professional	106080.00
	Other Administrative Expenses	629917.00
	Printing and Stationery	429861.00
	Professional and Other Fees	305700.00
	Travelling & vehical	84293.00
	Fuel, Petrol and Diesel	774475.00
	Travelling & Conveyance- Staff	5190.00
	TOTAL	3119571.00



Schedule IE- 12 : 230 (Operation & Maintenance Expenses)

Account Code.	Particulars	Current Year (Rs.)
23010		
	Bulk Purchase	1233393.00
	Power & Fuel	3551557.00
	Repairs and maintainance- Civic Amminities	3617472.61
	Repairs & Maintenance- Buildings	836880.33
	Repairs & maintenance -Civic Amenities	71225.00
	Repairs & maintenance - Furniture	14258.00
	Repairs & Maintenance- Infrastructure Assets	2310024.60
	Repairs & Maintenance Motor Pump	231465.00
	Repairs & maintenance - Office Equipments	177595.00
	Repairs & Maintenance - Others	1222803.91
	Repairs & maintenance -Vehicles	687174.00
	TOTAL	13953848.45

Schedule IE- 13 : 240 Interest & Financial Expenses

Account Code.	Particulars	Current Year (Rs.)
24010	Interest & Financial Exp.	0
	Other Interest & Finance	0
	TOTAL	0



Schedule IE- 14 : 250 Program Expenses

Acco unt Code.	Particulars	Current Year (Rs.)
25010	Narmada Mahotsaw 2022	
	Amrit Mahotsaw	550660.00
	Anand Utshav	8050.00
	Camp Arreagement	27885.00
	Chief Minister Public Service Program	21060.00
	demo check sign board	40200.00
	Dhuaadhar &Gopalpur Tent	8800.00
	Durga Ji Visarjan	12760.00
	Dussehra Festival	38910.00
	Election Expenses	49175.00
	FASTIWAL EXP	344894.00
	inauguration under Vikash Yatra	120111.00
	Independence Day Expenses	35000.00
	Kartik Purnima Mela	80529.00
	Lakaparna program	93750.00
	Lamheta Ghat Tent	25100.00
	Madhya Pradesh Foundation Day	4050.00
	Malasur Campaign	22205.00
	Mela Aayojan	19800.00
	Nagar Gourav Diwas	2500.00
	Narmada Jayanti & Gourav Diwash Flex	24651.00
	Narmada Jayanti Tent & Light	16901.00
	Narmada Panch Kosi Yatra	200450.00
	Own Programes Festival	58827.00
	Public Service Campaign (Flex)	287758.00
	Republic Day Festival	12819.00
	Republic Day Festival Adv.	27800.00
	Shive Ratri Festival	28000.00
	Stutter purchase	20000.00
		7200.00
	Tent for Chief Minister's public service campaign	28080.00
	TOTAL	2217925.000

Schedule IE- 15 : 260 (Grant Expenses)

Acco unt Code.	Particulars	Current Year (Rs.)
26010		
	Adhosarachana Vikas Yojana	1500760.00
	Swachta Mission	2838758.51
	Antoyasty Sahayta	10000.00
	funeral aid	10000.00
	TOTAL	4359518.51



Schedule IE- 17 : 280 (Miscellaneous Expenses)

Acco unt Code.	Particulars	Current Year (Rs.)
26010	Other Miscellaneous Expenses	0
	Other Exp.	0
	Royalty	0
	Bank charges	72132.75
	TOTAL	72132.75

Schedule IE- 18 : Depreciation

Acco unt Code.	Particulars	Current Year (Rs.)
27010	Depreciation For Assets	0
	Dep. On grant Assets transferred to capital reserve	0
		0
	TOTAL	0

Schedule IE- 19 : Activity Fund

Acco unt Code.	Particulars	Current Year (Rs.)
	Public Health, safety and Disease	0
	Urban Poor & social Welfare	0
		0
	TOTAL	0

